

EXHIBIT B

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

DELPHI CORPORATION, et al.

Chapter 11
Case No. 05-44481 (RDD)
Jointly Administered

DELPHI CORPORATION, et al.,

Plaintiffs,

Adv. Pro. No. 07-02484(RDD)

Against

MSX, MSX INTERNATIONAL AND MSX
INTERNATIONAL INC.,

Defendants.

DECLARATION OF R. MICHAEL MURASKE

R. Michael Muraske declares as follows:

1. I am the Vice President and Chief Financial Officer of MSX International, Inc. ("MSX").
2. I make this Declaration based on personal knowledge and if called as a witness would testify to the facts contained herein.

3. To the best of my knowledge, information and belief, "MSX" and "MSX International," which are named as defendants in this adversary proceeding, do not exist.

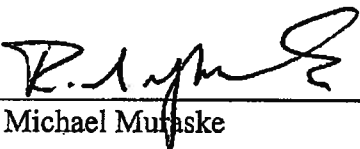
4. Until 2010, MSX did not know that back in 2007 Delphi Corporation and its affiliates or successors (collectively "Delphi") had commenced a lawsuit under seal against MSX seeking to avoid and recover over \$4 million in transfers made by Delphi.

5. Because MSX did not know it had been sued by Delphi, MSX took no special steps to organize and preserve its records with respect to Delphi. In particular, since Delphi filed its lawsuit against MSX under seal, the MSX employee in charge of MSX's relationship with Delphi has left MSX's employ. MSX took no special steps to preserve his paper and electronic documentation, and believes that documentation critical to MSX's defense of this adversary proceeding has been lost.

6. If MSX had known that Delphi commenced an action it could have taken special steps to organize and preserve its records with respect to Delphi.

7. MSX has been prejudiced in its ability to defend this adversary proceeding by the delay in receiving notice and service of the complaint against it.

8. I make this Declaration under penalty of perjury.



R. Michael Muraske

Executed on April 16, 2010 in
Flint, Michigan

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